

**HOSPITAL DAMAS INC.**

**Case No. 10-08844**

**Analysis of Rates of US Based Certified Public Accounting Firms  
with Experience in Restructuring Advisory Services and Health Care**

<b>Standard Billing Rates (Per Hour)</b>						
<b>Staff</b>	<b>Day Seckler, LLP</b>	<b>Bederson &amp; Company, LLP</b>	<b>Marotta Gund Budd &amp; Dzera, LLC</b>	<b>Average</b>		<b>J.H. Cohn, LLP</b>
	<b>Exhibit I</b>	<b>Exhibit J</b>	<b>Exhibit K</b>			
Partner	\$395.00	\$335.00-\$550.00	\$500.00-\$650.00	\$ 470.83		\$550.00-\$720.00
Director/Manager	\$ 295.00	\$295.00-\$300.00	\$375.00-\$475.00	\$ 339.17		\$460.00-\$550.00
Seniors	\$ 295.00	\$ 225.00	\$275-\$350.00	\$ 277.50		\$185.00-\$360.00
Staff	N/A	\$150.00-\$185.00	\$175-\$275.00	\$ 196.25		\$185.00-\$360.00
Paraprofessionals	N/A	\$ 135.00	\$125-\$175	\$ 142.50		\$155.00-\$175.00

**Notes:**

1. As noted above, J.H. Cohn standard billing rates are higher (on each category) than the average rates of the firms consulted above and higher than the average of the three cases.